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OPINION & ORDER  
[Resolving Doc. 12].

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Case No.1:07-cv-02471  
Gwin, J.

of service. Failure to object within that time waives a party's right to appeal the magistrate judge's recommendation. FED.R.CIV.P. 72(a); see Thomas v. Arn, 474 U.S. 140, 145 (1985); United States v. Walters, 638 F.2d 947 (6th Cir. 1981). Absent objection, a district court may adopt the magistrate's report without review. Thomas, 474 U.S. at 149. Moreover, having conducted its own review of the parties' briefs on the issue, this Court agrees with the conclusions of the Magistrate Judge.

Accordingly, the Court adopts in whole Magistrate Judge Perelman's findings of fact and conclusions of law and incorporates them fully herein by reference. The Court thus **REVERSES** the Commissioner's decision denying Seidlitz's application for disability benefits and **REMANDS** the decision for further proceedings.

IT IS SO ORDERED.

Dated: April 14, 2008

s/ James S. Gwin  
JAMES S. GWIN  
UNITED STATES DISTRICT JUDGE